

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
MISSOULA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

STEVEN DON PJEVACH,

Defendant.

CR 16–24–M–DLC

ORDER

United States Magistrate Judge Jeremiah C. Lynch entered Findings and Recommendation in this matter on December 13, 2016. Neither party objected and therefore they are not entitled to *de novo* review of the record. 28 U.S.C. § 636(b)(1); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003).

This Court will review the Findings and Recommendation for clear error.

*McDonnell Douglas Corp. v. Commodore Bus. Mach., Inc.*, 656 F.2d 1309, 1313 (9th Cir. 1981). Clear error exists if the Court is left with a “definite and firm conviction that a mistake has been committed.” *United States v. Syrax*, 235 F.3d 422, 427 (9th Cir. 2000).

Judge Lynch recommended this Court accept Steven Don Pjevach’s guilty plea after Pjevach appeared before him pursuant to Federal Rule of Criminal Procedure 11, and entered a plea of guilty to one count of corrupt interference with

the administration of the internal revenue laws, in violation of 26 U.S.C. § 7212(a) (Count I), as set forth in the Indictment. In exchange for Defendant's plea, the United States has agreed to dismiss Counts II through XVII of the Indictment.

I find no clear error in Judge Lynch's Findings and Recommendation (Doc. 33), and I adopt them in full, including the recommendation to defer acceptance of the Plea Agreement until sentencing when the Court will have reviewed the Plea Agreement and Presentence Investigation Report.

Accordingly, IT IS ORDERED that Steven Don Pjevach's motion to change plea (Doc. 26) is GRANTED and Steven Don Pjevach is adjudged guilty as charged in Count I of the Indictment.

DATED this 5<sup>th</sup> day of January, 2017.



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Dana L. Christensen, Chief District Judge  
United States District Court